IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.74 OF 2000

The Commissioner of Income-tax ..Applicant.

V/s.

Late Shri M.R.Morarka through
Legal Heir Shri K.M.Morarka ..Respondent.

Mr.R.V.Desai, senior counsel with Mrs.S.V. Bharucha for applicant.

CORAM : S.RADHAKRISHNAN AND J.P.DEVADHAR, JJ.

DATED : 14TH FEBRUARY, 2005.

P.C. :-

1. Heard the learned counsel for the applicant. Perused the order of the Income Tax Appellate Tribunal dated 10th April, 1999. The Tribunal that the issue involved in the matter is based entirely on appraisal of the facts and circumstances of the case and we also do not find any questions of law involved in this application. Hence application stands dismissed.

(S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)